IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 12TH MARCH 2007 / 21ST PHALGUNA 1928

WA.No. 1243 of 2006 (E)

(AGAINST THE JUDGEMENT IN OP.19967/2001 Dated 01/03/2006)

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APPELLANT/PETITIONER:

M/S. NATIONAL TERMAL POWER CORPORATION
COMBINED CYCLE POWER PROJECT, CHOOLATHERUVU
KAYAMKULAM, REPRESENTED BY ITS
SENIOR PERSONAL OFFICER, T.K.S. NAIR.

BY ADV. SMT.S.K.DEVI
SMT.DEEPSUR D.JAYAN

RESPONDENTS/RESPONDENTS:
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1. THE SALES TAX OFFICER,
DEPT.OF COMMERCIAL TAXES, KAYAMKULAM.

2. STATE OF KERALA, REPRESENTED BY
ITS FINANCE SECRETARY, SECRETARIAT,
TRIVANDRUM.

BY SPL.GOVT.PLEADER FOR TAXES SRI.V.V.ASOKAN.

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD

ON 12/03/2007, THE COURT ON THE SAME DAY DELIVERED THE

FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

W.A.NO. 1243 OF 2006 - E

Dated this the 12th day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

The issue raised in this case is already covered in favour of the assessee in view of the decision reported in **Thressiamma.L.Chirayil** v. **State of Kerala** (2007(1) KLT 303). In such circumstances, Ext.P1 order will stand quashed.

The writ appeal is disposed of as above.

K.S.RADHAKRISHNAN,
Acting Chief Justice

M.N.KRISHNAN,
Judge

Mbs/

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007